A ~ 1411 47.
22 7. R Dis. File No. 359
1939.

Collection No.

P16

Pros. / Serial Nos. 1 – 3

K

Subject.

Issue of half yearly Municipal Licences to Bicycles & Tricycles

Previous References.

R Dis 389/38.

1494/37.

Later References.

NOTES AND PRECIS.

Dy.No. 3716 S.N. 1

× Section 1 — page 15 of the Bye-laws. 1

The existing position for purposes of the present case is this:

(1) the tax on the vehicles and animals specified in Schedule A are payable yearly commencing on the 1st day of April at the rates mentioned therein, and the tax becomes due 30 days thereafter. This applies ~~tax~~ to renewals of taxation;

(2)a.in the case of vehicles or animals newly come into possession of persons in the course of a year, the tax becomes due on the expiration of 30 days from the date of such possession,

b.and in the case of such vehicles or animals whose possession accrues on or after October 1st, the tax becomes due on the expiration of 30 days, but is one half of the tax.

2 The present proposal is to permit the payment of the ~~ta~~ tax on bicycles and tricycles half yearly. Three changes have been proposed: substitution of section 1, addition of a note, and insertion of a new column in schedule A.

3 It may be seen that 'section 1' is the entire section inclusive of the provisos, and as the proposed bye-law stands, substitution of the para suggested for 'section 1' would result in the deletion of the provisos; and if the intention is the retention of the provisos, the proposed section 1 should also contain the provisos.

Clearly meant to be retained.

(K)

4 Please see the first proviso to section 1. It deals with vehicles newly come into possession. It lays down that in the case of vehicles whose possession accrues on or after October 1st, the tax payable is at the rate of "one half of the tax". Now according to the proposed bye-law a tax of Re.1-8-0 on bicycles may be paid half-yearly commencing also from 1st day of October. The point arises whether the intention is or it is open to the interpretation that

Not correct. They pay Rs 1-8-0

bicycles coming into possession say on the 15th of November need then only pay 12 annas being "one half of the tax".

5 In the proposed "note" also it is submitted it is unnecessary to repeat "at half the annual rate", for the Schedule mentions the half-yearly rate along with the yearly rates, and para 1 lays down that the taxes shall be ~~px~~ payable at the rates mentioned therein. It appears the words "at the rate mentioned ~~there~~ in the ~~seedule~~ Schedule" would be more appropriate.

6 The following redraft is submitted for consideration:

1. "The tax on the ~~vehle~~ vehicles and animals specified in Schedule A hereto attached, at the rates mentioned therein, shall be payable yearly commencing on the 1st day of April, and shall become due on the expiration of 30 days from the commencement of each year.

   Provided that in the case of bicycles and tricycles the tax may be paid half-yearly at the rate mentioned in the Schedule, commencing on the 1st day of April and the 1st day of October, and shall become due on the expiration of 30 days from the commencement of each half-year.

   Provided that ~~such~~ in the case of any such vehicle or animal newly come into possession of a person in the course of a year, the tax shall become due on the expiration of thirty days from the date of such possession, and (except in the case of bicycles and tricycles) shall be payable at the rate of one half of the tax if possession accrued on or after October 1st; * * * * * * * * *

   Provided, that no person * * * * * * *

2. In Schedule 'A' insert a new column * * * * *"

new

7 Please see sections 137 and 139 of the Municipal Law. If the redraft suggested is approved, perhaps it will have to go again before the Municipal Commission. Please see the definition of a bye-law in the Municipal Law. The new draft will not have been "made at a special meeting of the Commission under this Law".

Not necessary. Substance is the same.

8 It appears when the new bye-law comes up for confirmation by the Resident, there will be no objection to its confirmation

with effect from the 1st April 1939. The Municipal Commission presumably have already received payments of half-yearly tax. The reference itself came after the 1st April, and in any case the bye-law could have been confirmed with effect from a ~~back~~ back date. Hence the question of giving retrospective effect need not be examined in detail.

9 It appears President, Municipal Commission, may be requested kindly to give his views on the points raised.

ASRao
17.5.39

(from para 8)

Secretary.

Draft confirming the bye-laws in the form in para 6 will be issued if P.M.C. agrees. If he desires he can obtain the formal orders of Government to the amended form subsequently.

18/5/39.

P.M.C. U/o

President, Municipal Commission, Cantonment, B'lore

U/o. No. D. 3716-39/Judl, dated the 22nd May 1935.

MUNICIPAL OFFICE * CIVIL & MILITARY STATION, BANGALORE *
No. 401/39
23. MAY 1939

10 I agree to the issue of the proposed re-draft subject to the omission of the new words "except in the case of bicycles and tricycles" inserted in the existing proviso 1.

11 The proposed addition introduces an exception which

which does not really exist. Cycles and tricycles need pay only half the tax, if possession accrued on or after 1st October. The owners will, more over, be entitled to refunds under this proviso if they have paid tax for the whole year as they are entitled to do, if they wish.

12. I would also suggest that the proposed new proviso be inserted after the existing 1st proviso so that the word "such" in the first proviso may not be taken to refer only to cycles and tricycles.

13 The proposed new proviso might read "Provided further .....etc. .....

The amended re-draft will then read as follows :-

1. " The tax on the vehicles and animals specified in Schedule 'A' hereto attached, at the rates mentioned therein, shall be payable yearly commencing on the first day of April, and shall become due on the expiration of 30 days from the commencement of each year.

Provided that in the case of any such vehicle or animal newly come into possession of a person in the course of a year, the tax shall become due on the expiration of 30 days from the date of such possession, and shall be payable at the rate of one half of the tax if possession accrued on or after October 1st; .

Provided further that in the case of bicycles and tricycles the tax may be paid half-yearly at the rate mentioned in the Schedule commencing on the first day of April and the first day of October, and shall become due on the expiration of 30 days from the commencement of each half year. '

|| Provided, that no person .

|| 2. In Schedule 'A' insert a new column .

15 Since the re-draft does not introduce any substantial change but is merely intended to clarify certain technical

technical defects, I see no necessity to place the matter before the Municipal Commission.

H.H. Carleton

To

The Secretary to the Hon'ble the Resident in Mysore, Bangalore.

U/O No: 401/39 dated 31st May 1939.

31.5.39

Please clear draft on file

J.C.

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
3 JUN. 1939
Diary No. 5-65-9
File No.

A.S.Rao
5-6-39

06.

President, Municipal Commission, generally agrees with the draft proposed in para 6. He suggests, however, that the position of the 2 provisos may be reversed, for the reason that the word "such" in the second proviso of this office draft may not be taken to refer only to bi-cycles and tricycles. It is submitted that it would not have read so. For when the expression "any such vehicle or animal" is used, 'vehicle' cannot be taken to refer to that word as it exists in para 2 and 'animal' as it exists in para 1. Granting that it led to that interpretation, the better thing, it appears, would have been to say "any such ~~vehicle~~ vehicle or animal referred ~~to~~ to in para 1---". And the exception that in certain cases tax can be paid

* para 12

half-yearly

half-yearly should come immediately next after the general rule that tax shall be paid yearly.

17 But the point is not very material, and the resolution may, if approved, be confirmed. Draft submitted.

A.S.Rao
15.6.39.

Secretary. 18. Is the omission of the provision for refund when the provision closes by Sept. 30, intentional?

H.Tweedie
16/6/39.

19 It is not P.M.C.'s intention to omit the provision referred to in para 18, please. In para 14 of notes, only first portion of the proviso has been typed, and the rest has been left blank with dots to indicate that word for word it is the same as in the existing proviso. He has adopted the same method as regards the third proviso and also para 2.

A.S.Rao
16.6.39

Secretary. Draft below for approval.

H.Tweedie
17/6/39.

President. Approved
17/6/39

hr

S.N.(2) ISSUE.

AWAIT/224-7-39.

7

Dy.No. 6542 S.N. 3

page 9
end. to P&C

The draft approved by Resident may be sent to the Manager, Residency Press, for publication in the Residency Orders, with the following endorsement:

"Manager, Residency Press, for publication in the Residency Orders and return with 12 spare copies"

1st
10/7/39 DsRao
8.7.39

10.7.

A.S.

10-8-1939

Record.
DsRao

CORRESPONDENCE.

1

5—8,000—4—8—1937.

No. 401/39. S.N. 1.
Revds. 3

CIVIL AND MILITARY STATION, BANGALORE.
MUNICIPAL OFFICE.

Dated.....5th.....April.....1939.

7-4-39

From

C. F. V. WILLIAMS, ESQ., I. C. S.,

President, Municipal Commission,

Civil and Military Station, Bangalore.

To

The Secretary to the Hon'ble the Resident in Mysore,

BANGALORE.

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE
Diary No. 3716
File No. .....

SIR,

Subject - Tax on Bicycles and Tricycles.

I have the honour to invite a reference to paragraph 8 of my letter No.4925/37 dated the 2nd December, 1937, and to state that, in order to provide for the issue of half-yearly licenses for bicycles and tricycles in the Station, the Commission at their special meeting held on the 23rd February, 1939, approved of the following amendments to Section 1 of Bye-law No.3, Chapter II and Schedule 'A' attached to that Bye-law (vide copy of resolution No.1 dated the 23rd February, 1939, enclosed) :-

(1) Substitute the following for the present Section 1 of Bye-law No.3, Chapter II :-

> "Subject to the exception mentioned in the note attached to this section the tax on vehicles and animals specified in Schedule 'A' hereto attached, at the rates mentioned therein, shall be payable yearly commencing on the 1st day of April, and shall become due on the expiration of 30 days from the commencement of each year".

(2) Add the following note under the proposed Section I :-

> "Note - The tax on bicycles and tricycles may be paid half-yearly, at half the annual rate, commencing on the 1st day of April and the 1st day of October, and shall become due on the expiration of 30 days from the commencement of each half-year".

(3) In Schedule 'A' insert a new column with the heading "For the half-year" and in this column against the item 'Bicycle or tricycle' insert "Re.1-8-0".

[2]

The amendments were published for objections - vide copy of this office Notice No.401/39 dated the 28th February, 1939, enclosed. No objections or suggestions having been received the matter was again placed before the Commission at their special meeting held on the 30th March, 1939, when it was resolved that their resolution of the 23rd February, 1939, be re-affirmed and be submitted to the Hon'ble the Resident for confirmation - vide copy of resolution No.1 dated the 30th March, 1939, enclosed. I request that the Hon'ble the Resident may be pleased to confirm the Commission's resolution No.1 dated the 23rd February, 1939 accordingly, to come into force with effect from the 1st April, 1939.

I have the honour to be,

Sir,

Your most obedient servant,

C L Williams

PRESIDENT, M.C.

HB. 5/4/1939.

No.401/39

Civil and Military Station, Bangalore

Municipal Office,

Dated the 28th February, 1939

N O T I C E .

In order to provide for the issue of half-yearly licenses to bicycles and tricycles, the Municipal Commission, at its special meeting held on the 23rd February, 1939, approved of the following amendments to Section I of bye-law No.3, Chapter II and Schedule 'A' attached to that bye-law :-

(1) Substitute the following for the present Section I of Bye-law No.3, Chapter II :-

"Subject to the exception mentioned in the note attached to this section the tax on vehicles and animals specified in Schedule 'A' hereto attached, at the rates mentioned therein, shall be payable yearly commencing on the 1st day of April, and shall become due on the expiration of 30 days from the commencement of each year".

(2) Add the following note under the proposed section I :-

"Note - The tax on bicycles and tricycles may be paid half-yearly, at half the annual rate, commencing on the 1st day of April and the 1st day of October, and shall become due on the expiration of 30 days from the commencement of each half-year".

(3) In Schedule 'A' insert a new column with the heading "For the half-year" and in this column against the item 'Bicycle of tricycle' insert "Re.1-8-0".

2. Objections and suggestions should reach the President, Municipal Commission on or before the 16th March, 1939.

(Sd.) C. F. V. WILLIAMS.

PRESIDENT, M.C.

Olive Carroll, 574/89.

Copy".

Municipal Commission's resolution dated the 23rd February, 1939.

(Special Meeting)

---

1. Amendment of Bye-law No.3, Chapter II and Schedule 'A' attached to that Bye-law to provide for the issue of half-yearly licenses for bicycles and tricycles.

Recommended.

The President proposed that, in order to provide for the issue of half-yearly licenses for bicycles and tricycles, the following amendments be made to Section I of Bye-law No.3, Chapter II and Schedule 'A' attached to that bye-law :-

(1) Substitute the following for the present Section I of Bye-law No.3, Chapter II :-

> "Subject to the exception mentioned in the note attached to this section the tax on vehicles and animals specified in Schedule 'A' hereto attached, at the rates mentioned therein, shall be payable yearly commencing on the 1st day of April, and shall become due on the expiration of 30 days from the commencement of each year".

(2) Add the following note under the proposed Section I :-

> "Note - The tax on bicycles and tricycles may be paid half-yearly, at half the annual rate, commencing on the 1st day of April and the 1st day of October, and shall become due on the expiration of 30 days from the commencement of each half-year".

(3) In Schedule 'A' insert a new column with the heading "For the half-year" and in this column against the item 'Bicycle or tricycle' insert "Re.1-8-0".

Mr. Ekambaram seconded the proposal.

The President put the proposal to the meeting and it was approved to be published for objections.

(File No.185 of 1937).

(Sd.) C. F. V. WILLIAMS.

PRESIDENT, M.C.

" Copy "

Olive Carroll.
5/4/89.

Municipal Commission's resolution dated the 30th March, 1939.

(Special Meeting)

---

1. Re-affirmation of the Municipal Commission's resolution No.1, dated the 23rd February, 1939, regarding the amendment of Bye-law No.3, Chapter II and Schedule 'A' attached to that Bye-law to provide for the issue of half-yearly licenses for bicycles and tricycles.

Resolved that the Commission's resolution No.1, dated the 23rd February, 1939, approving of the following amendments to Bye-law No.3, Chapter II and Schedule 'A' attached to that Bye-law, in order to provide for the issue of half-yearly licenses for bicycles and tricycles, be re-affirmed and be submitted to the Hon'ble the Resident for confirmation :-

(1) Substitute the following for the present Section I of Bye-law No.3, Chapter II :-

"Subject to the exception mentioned in the note attached to this section the tax on vehicles and animals specified in Schedule 'A' hereto attached, at the rates mentioned therein, shall be payable yearly commencing on the 1st day of April, and shall become due on the expiration of 30 days from the commencement of each year".

(2) Add the following note under the proposed Section I :-

"Note - The tax on bicycles and tricycles may be paid half-yearly, at half the annual rate, commencing on the 1st day of April and the 1st day of October, and shall become due on the expiration of 30 days from the commencement of each half-year".

(3) In Schedule 'A' insert a new column with the heading "For the half-year" and in this column against the item 'Bicycle or Tricycle' insert "Re.1-8-0".

(File No;185 of 1937).

(Sd.) C. F. V. WILLIAMS.

PRESIDENT, M.C.

" Copy

olive Carroll.
5/4/89.

16

Issued 21/6/39 Issue 19/6 Hs..

R.Dis.No.F. 359-39 Judl. dated, 21st June 1939.

To

The President, Municipal Commission, Civil and Military Station, Bangalore.

P.U.C S.R.I.

Reference your letter No.401/39, dated the 5th April 1939.

2. The Hon'ble the Resident is pleased to confirm the Commission's Resolution No.1, dated the 23rd February 1939, to come into force with effect from 1st April 1939.

→ Con. p. 4.

3. The necessary Notification may kindly be sent to this Residency for publication in the Mysore Residency Orders.

Secretary to the Resident.

ASR 15-6-39

S.N.3 27/6 17.

5—3 000—12—5—39

No. 401/39 Encls. 2

CIVIL & MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE.

Dated 27th June, 1939.

From

H. H. CARLESTON, ESQ., I.C.S.,
President, Municipal Commission,
Civil and Military Station, Bangalore.

AdRa 28.6.39

OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE, BANGALORE.
27 JUN. 1939
Diary No. 6592
File No. 1035 7/39.

To

The Secretary to the Hon'ble the Resident in Mysore,

BANGALORE.

Sir,

Issue of half-yearly licenses for Bicycles and Tricycles - Amendments to Section I of Bye-law No.3, Chapter II - Assessment and Collection - Your memorandum R.Dis.No.F.359-39/Judl. dated the 21st June 1939.

* S.N.2 Corr. p. 6.

I have the honour to forward, herewith, two notifications, one embodying the amendments approved by the Munfcipal Commission in its resolution No.1, dated the 23rd February 1939, and the other embodying the amendments suggested in the redraft subsequently made and referred to me. The draft that is approved by the Hon'ble the Resident may kindly be published in the Mysore Residency Orders.

I have the honour to be,

Sir,

Your most obedient servant,

H. H. Carleston

PRESIDENT, M.C.

HB. 27/6/1939.

No. 3362/38.

Civil and Military Station, Bangalore,
Municipal Office,
Dated 27th June 1939.

18

NOTIFICATION.

In exercise of the powers conferred upon them by Sections 137 (1) (e) (ix) and 137 (1) (i) of the Bangalore Municipal Law, 1897, the Municipal Commission for the Civil and Military Station, Bangalore, has made the following amendments to Section I of Bye-law No.3, Chapter II - Assessment and Collection - Tax on Vehicles and Animals, to provide for the issue of half-yearly licenses for bicycles and tricycles. The amendments have been confirmed by the Hon'ble the Resident as required by Section 139 (1) of the Bangalore Municipal Law and will come into force with effect from the 1st April 1939 :-

(1) Substitute the following for the present Section 1 of Bye-law No.3, Chapter II :-

> "Subject to the exception mentioned in the note attached to this section the tax on vehicles and animals specified in Schedule 'A' hereto attached, at the rates mentioned therein, shall be payable yearly commencing on the 1st day of April, and shall become due on the expiration of 30 days from the commencement of each year".

(2) Add the following note under the proposed Section 1:-

> "Note. - The tax on bicycles and tricycles may be paid half-yearly, at half the annual rate, commencing on the 1st day of April and the 1st day of October, and shall become due on the expiration of 30 days from the commencement of each half-year".

(3) In Schedule 'A' insert a new column with the heading "For the half-year" and in this column against the item 'Bicycle or tricycle' insert "Re.1-8-0".

W.H. Carleton

PRESIDENT, M.C.

27/6/39

HB. 27/6/1939.